IN THE CLAIMS:

Please amend claims 1-3 as follows.

1. (Currently Amended) A method of computing FIR finite impulse response (FIR) filter coefficients, comprising the steps of:

inputting a filter order of a universal maximally flat FIR filter, a number of zeros at z=-1, and a parameter for a group delay at z=1,

wherein the filter order being is a positive integer, the number of zeros being is an integer equal to or more than zero, and the parameter being is a rational number;

executing a first operation by a first recurrence formula which includes parameters for the filter order, the number of zeros, and the group delay, and provides coefficients in Bernstein form representation of a transfer function of the universal maximally flat FIR filter;

executing a second operation by a second recurrence formula composed comprising of additions, subtractions, and divisions by 2, by using a resultant of the first operation as an initial value; and

extracting impulse response coefficients of the universal maximally flat FIR filter from a resultant of the second operation.

2. (Currently Amended) The method according to claim 1, wherein: the first recurrence formula is expressed as

 $b_{j}'=(-1)\{(2d)\ b_{j-1}'+(\ j-1\)\ b_{j-2}'\}\ /\ (N-j+1\)\ where\ 1\le j\le N\ with\ b_{0}'=1$ and $b_{-1}'=0,$

wherein the filter order is N, the parameter for the group delay is d, coefficients in Bernstein form representation of a transfer function of the universal maximally flat FIR filter are b_i';

the resultant of the first operation is expressed as $B'=\{1, b_1',...,b_{N-K}',0,...,0\}$, wherein the number of zeros is K;

the second recurrence formula is expressed as

$$h_i^{(p)} = (1 + E) h_i^{(p-1)} / 2 + (1 - E) h_{i-1}^{(p-1)} / 2 \text{ where } 1 \le p \le N, \ 0 \le i \le p, \text{ with}$$

$$h_0^{(0)} = B' \text{ and } h_{-1}^{(p)} = \{0, ..., 0\},$$

wherein a sequence for computing impulse response coefficients of the universal maximally flat FIR filter is expressed as $h_i^{(p)} = (h_{i,j}^{(p)}) = (h_{i,0}^{(p)}, h_{i,1}^{(p)}, \dots)$, and an arbitrary sequence A_i is expressed as $E^j = E(E^{j-l}A_i)$, $E^lA_i = EA_i = A_{i+l}$, $E^0A_i = A_i$ in which a forward shift operator satisfying the expression is E; and

the impulse response coefficients extracted from the resultant of the second operation are expressed as $h_i = h_{i,0}{}^{(N)}$ where $0 \le i \le N$.

3. (Currently Amended) A program for computing FIR finite impulse response

(FIR) filter coefficients embodied on a computer readable medium, the program causing a computer to execute the steps of:

determining every element of a single-dimension array B' using a filter order N being a positive integer of a universal maximally flat FIR filter, a number of zeros K at z=-1, K being an integer equal to or more than zero, and a parameter d for a group delay at z=1, d being a rational number, all of which are provided by inputs, by changing in sequence an index j from 1 to N-K in a recurrence formula B'[j] = (-1) X {(2d)B'[j-1] + (j-1)B'[j-2]} / (N - j + 1), the single-dimension array having N+1 elements B'[j] where $0 \le j \le N$, in which an element B'[0] thereof is initialized to 1 and all the elements thereof except the element B'[0] are initialized to zero;

wherein N is a positive integer of a universal maximally flat FIR filter, K is an integer equal to or more than zero, d is a rational number, and N, K, and d are provided by inputs;

determining every element of a three-dimension array r by sequentially changing, in the order of indexes j, i, p, an index j from 0 to N-p, and an index i from 0 to p, an index p from 1 to N in a recurrence formula r[p,i,j] = (r[p-1,i-1,j] - r[p-1,i-1,j+1])/2 + (r[p-1,i,j] + r[p-1,i,j+1])/2, the three-dimension array r having N^3 elements r[p,i,j] where $0 \le p \le N$, $0 \le i \le N$, $0 \le j \le N$, in which elements r[0,0,j] thereof where $0 \le j \le N$ -K are initialized to elements of the single-dimension array $R^2[j]$ where $R^2[j]$ and all the elements thereof except the elements $R^2[j]$ are initialized to zero; and

extracting elements r[N,i,0] of the three-dimension array r where $0 \le i \le N$ as the impulse response coefficients of the universal maximally flat FIR filter.